

## Client Alert.

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October 4, 2012

# Did My New Jersey Protest or Tax Return Go Up in Flames?

By Mitchell A. Newmark and Ted W. Friedman

On Tuesday, September 11, 2012, a delivery truck carrying mail addressed to the New Jersey Division of Taxation ("Division") was involved in an accident and the contents of the truck were destroyed beyond recognition.

The New Jersey Governor and Treasurer directed the Division to assist taxpayers that may have been affected by the accident. The Division has advised taxpayers that duplicate mailings, or electronic returns and payments, can be submitted immediately and that late filing and late payment **penalties will be waived for filings and payments received on or before October 15, 2012.**

The Division also announced that if a billing notice for late filing and/or late payment is received because of the accident, a taxpayer seeking an abatement of the penalty must submit a written response to the Division sufficiently demonstrating that the late filing and/or payment was a result of the accident.

The Division makes **no mention** of how, or even if, it will assist taxpayers **with respect to protests** that may have been affected by the accident.

For a copy of the Division's announcement, click [here](#). For a copy of the announcement issued by the New Jersey Department of the Treasury, click [here](#).

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### About the State and Local Tax Practice Group:

Morrison & Foerster's nationally recognized state and local tax attorneys focus on litigation, planning and consulting for clients on a variety of tax issues, including corporate franchise and income, sales and use, real and personal property, local business license, gross receipts, severance and other areas. The firm regularly advises clients on state and local tax implications of corporate transactions and reorganizations, including multistate analysis of mergers and acquisitions. The firm received an A+ rating in state taxes from *Legal 500*, which called Morrison & Foerster's SALT practice "exemplary on all counts."

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